safe to omit the word "land". Another thing is that the wording "all lands held on inam tenure" will mean the lands held on inam tenure and it will not include any share of the Government revenue thereon. Therefore, if a change is made in the wording, these two difficulties will be overcome. This is the simple object of bringing in this Bill.

MR. CHAIRMAN: The question is—

"That the Pudukkottai (Settlement of Inams) Second Amendment Bill, 1956 (L.A. Bill No. 37 of 1956), as passed by the Legislative Assembly, be taken into consideration."

The motion was put and carried and the Bill was taken into consideration.

Clause 3 was put and carried.

Clauses 2 and 1 were separately put and carried.

The Preamble was put and carried.

* THE HON. SRI M. A. MANICKAVELU: Sir, I move—

"That the Pudukkottai (Settlement of Inams) Second Amendment Bill, 1956 (L.A. Bill No. 37 of 1956), as passed by the Legislative Assembly, be passed."

MR. CHAIRMAN: The question is—

"That the Pudukkottai (Settlement of Inams) Second Amendment Bill, 1956 (L.A. Bill No. 37 of 1956), as passed by the Legislative Assembly, be passed."

The motion was put and carried and the Bill was passed.

(4) THE MADRAS LAND REVENUE (SURCHARGE) (SECOND AMENDMENT) BILL, 1956 (L.A. BILL NO. 38 OF 1956).

* THE HON. SRI M. A. MANICKAVELU: Sir, I move—

"That the Madras Land Revenue (Surcharge) (Second Amendment) Bill[a], 1956 (L.A. Bill No. 38 of 1956), as passed by the Legislative Assembly, be taken into consideration."

In the Madras Land Revenue (Surcharge) Act, 1954, there is no provision for appeals against the orders of assessing authorities. Therefore, a provision is now being included which will give scope for appeals against the decisions of Tahsildars, Deputy Collectors and Collectors to the respective higher authorities. That is the purpose of bringing in this Bill.

MR. CHAIRMAN: The question is—

"That the Madras Land Revenue (Surcharge) (Second Amendment) Bill, 1956 (L.A. Bill No. 38 of 1956), as passed by the Legislative Assembly, be taken into consideration."

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[a] Printed as Appendix V on pages 380-381 infra.

27th December 1956]

The motion was put and carried and the Bill was taken into consideration.

Clauses 2 and 1 were separately put and carried.

The Preamble was put and carried.

* THE HON. SRI M. A. MANICKAVELU : Sir, I move—

"That the Madras Land Revenue (Surcharge) (Second Amendment) Bill, 1956 (L.A. Bill No. 38 of 1956), as passed by the Legislative Assembly, be passed."

MR. CHAIRMAN : The question is—

"That the Madras Land Revenue (Surcharge) (Second Amendment) Bill, 1956 (L.A. Bill No. 38 of 1956), as passed by the Legislative Assembly, be passed."

The motion was put and carried and the Bill was passed.

(5) THE MADRAS GENERAL SALES TAX (FOURTH AMENDMENT) BILL, 1956 (L.A. BILL NO. 39 OF 1956).

* THE HON. SRI M. A. MANICKAVELU : Sir, I move—

"That the Madras General Sales Tax (Fourth Amendment) Bill [a] 1956 (L.A. Bill No. 39 of 1956), as passed by the Legislative Assembly, be taken into consideration."

At present the sale of bullion and specie is liable to tax, at a single point only, at the rate of one-fourth of one per cent of the turnover. In Mysore there is already a single point levy at one-half of one per cent. The Andhra Government have recently amended their Act so as to increase the rate of single point levy from one-fourth of one per cent to one-half of one per cent. In order to fall in line with the neighbouring States and also with a view to increasing the revenue of this State, this Bill has been brought forward with this amendment, viz., to increase the rate on bullion and specie from one-fourth of one per cent to one-half of one per cent of turnover.

MR. CHAIRMAN : Motion moved—

"That the Madras General Sales Tax (Fourth Amendment) Bill[a], 1956 (L.A. Bill No. 39 of 1956), as passed by the Legislative Assembly, be taken into consideration."

SRI K. BALASUBRAMANYA AYYAR : This amendment has had a curious history. Originally they included bullion in the General Sales Tax (Amendment) Bill. But when the Bill was considered by the Select Committee, there was a lot of discussion whether tax on bullion should be increased or not; finally they dropped it. Now, they have again revised it. No mention is made in the speech of the Hon. Minister why it should be

[a] Printed as Appendix VI on page 382 supra.